

# YESHIVA UNIVERSITY EXPENSE OBJECT CODE LISTING

<u>TYPE</u>	<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>RESTRICTIONS</u>	<u>COMMENTS</u>
Payroll	100	ADMINISTRATIVE SALARIES	Payroll use only	
		VOLUNTARY FACULTY - COST		
Payroll	109	SHARING	Payroll use only	
Payroll	110	PROFESSOR FULL TIME	Payroll use only	
Payroll	111	ASSOC. PROFESSOR - FULL TIME	Payroll use only	
Payroll	112	ASST. PROFESSOR - FULL TIME	Payroll use only	
Payroll	113	INSTRUCTOR-FULL TIME	Payroll use only	
		FELLOW - FULL TIME PRE		
Payroll	114	DOCTORIAL	Payroll use only	
Payroll	115	RESEARCH ASST. - FULL TIME	Payroll use only	
Payroll	116	ASSOCIATES - FULL TIME	Payroll use only	
Payroll	117	ASST. INSTRUCTOR - FULL TIME	Payroll use only	
Payroll	118	LECTURER - FULL TIME	Payroll use only	
Payroll	119	FACULTY - SUMMER FULL TIME	Payroll use only	
Payroll	120	PROFESSOR - PART TIME	Payroll use only	
Payroll	121	ASSOC. PROFESSOR - PART TIME	Payroll use only	
Payroll	122	ASST. PROFESSOR - PART TIME	Payroll use only	
Payroll	123	INSTRUCTOR - PART TIME	Payroll use only	
Payroll	124	FELLOW - PART TIME	Payroll use only	
Payroll	125	RESEARCH ASST. - PART TIME	Payroll use only	
Payroll	126	ASSOCIATES - PART TIME	Payroll use only	
Payroll	127	ASST. INSTRUCTOR-PART TIME	Payroll use only	
Payroll	128	LECTURER - PART TIME	Payroll use only	
Payroll	129	SUMMER-PART TIME	Payroll use only	
Payroll	130	NURSES SALARY	Payroll use only	
Payroll	133	SUPPLEMENT	Payroll use only	
Payroll	134	GRUSS FUND - ADVANCE	Payroll use only	
Payroll	135	FACULTY ABOVE BASE SALARIES	Payroll use only	
Payroll	140	RESEARCH SALARIES	Payroll use only	
		RESEARCH ASSOCIATES - NON		
Payroll	141	FACULTY	Payroll use only	
		POST DOCTORAL STUDENTS -		
Payroll	142	FELLOWS	Payroll use only	
Payroll	143	CLINICAL FELLOW-NON FACULTY	Payroll use only	
Payroll	148	PART TIME STUDENT ASSISTANT	Payroll use only	
Payroll	149	PHYSICIAN - NON FACULTY	Payroll use only	
Payroll	150	PROFESSIONAL SALARIES	Payroll use only	
Payroll	151	TECHNICAL SALARIES	Payroll use only	
		SECRETARIAL & CLERICAL		
Payroll	152	SALARIES	Payroll use only	
Payroll	153	OTHER NON ACADEMIC SALARIES	Payroll use only	Dorm Counselors and Food Service
Payroll	154	GUARDS	Payroll use only	
Payroll	155	INTERNS	Payroll use only	
Payroll	156	RESIDENTS	Payroll use only	
Payroll	157	SOCIAL WORKERS	Payroll use only	
Payroll	158	PRE DOCTORAL FELLOW	Payroll use only	
Payroll	159	POST DOCTORAL FELLOW	Payroll use only	
		CLEANING & HOUSEKEEPING		
Payroll	160	SALARIES	Payroll use only	
		WORK STUDY SALARIES-ACADEMIC		
Payroll	161	YEAR	Payroll use only	
Payroll	162	PRIVATE PRACTICE	Payroll use only	
		WORK STUDY SALARIES-SUMMER		
Payroll	163	PROGRAM	Payroll use only	
Payroll	164	GROUND'S KEEPING SALARIES	Payroll use only	
				To be moved to applicable object code at
Payroll	165	PROB. SALARIES/TEMP EMPLOYEES	Payroll use only	end of probationary period
Payroll	166	CLERK OF THE WORKS	Payroll use only	Construction only
		ASBESTOS REMOVAL - STAFF		
Payroll	167	ONLY	Payroll use only	

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Payroll	168	PRIOR YEARS SALARIES - GRANTS	Payroll use only	
Payroll	169	PRIOR YEAR SALARIES - UNIVERSITY FUNDS	Accounting use only	
Payroll	170	WORK STUDY/JUNE-POST SPRING SEMESTER	Payroll use only	
Payroll	171	PENSIONER FIXED AMOUNT	Accounting use only	
Payroll	172	PENSIONER VARIABLE AMOUNT	Accounting use only	
Payroll	173	PENSIONER LIMITED TIME	Accounting use only	
Payroll	179	ANNUAL BUDGET P/R	Accounting use only	
Fringe	180	FRINGE APPLIED - CURRENT YEAR	Accounting use only	
Fringe	181	FRINGE APPLIED - PRIOR YEAR	Accounting use only	
Fringe	189	FRINGE BUDGET	Accounting use only	
Personnel Service	190	CONSULTANTS	No Employees on payroll	Professional Studies, Evaluations and Advice
Personnel Service	191	HONORARIUMS	No Employees on payroll	Speaking Engagements, Lectures etc.
Personnel Service	192	PROFESSIONAL FEES	No Employees on payroll	Legal and Audit Fees
Personnel Service	193	NON-WAGE PAYMENTS	No Employees on payroll	
Personnel Service	194	SUBJECTS	No Employees on payroll	Research Subjects
Personnel Service	195	INDEPENDENT CONTRACTORS	No Employees on payroll	Budget department approval required
Personnel Service	196	STIPENDS	No Employees on payroll	
Personnel Service	197	TEACHING EXPENSES	No Employees on payroll	
Personnel Service	198	OUTSIDE COUNSEL	No Employees on payroll	Must have approval of General Counsel
Personnel Service	199	PERSONAL SERVICES BUDGET	No Employees on payroll	
Expendable Items	200	GENERAL SUPPLIES	Tangible goods under \$300	General non office supplies and expense not covered by 230 Office Supplies, 259 General Office Exp. or other object code
Expendable Items	210	INSTRUCTIONAL SUPPLIES	Academic depts. only	
Expendable Items	211	COURSE MATERIALS		Non lab materials covered by course material student fee
Expendable Items	212	AUDIO VISUAL SUPPLIES	A/V center use only	
Expendable Items	217	PROGRAM SUPPLIES	AECOM only	
Expendable Items	219	FACILITY & APPARATUS MAINTENANCE	AECOM only	Repairs and Maintenance of Scientific and Technical equipment, included service contracts
Expendable Items	220	LABORATORY SUPPLIES		
Expendable Items	221	CABLE INFRASTRUCTURE SUPPLIES	ITS Use Only	
Expendable Items	222	ANIMAL BEDDING	Animal Institute use only	
Expendable Items	224	ANIMAL SUPPLIES	Animal Institute use only	
Expendable Items	225	ANIMALS & CARE OF ANIMALS	University facility only	
Expendable Items	226	PURCHASE OF ANIMALS	Non University vendors.	
Expendable Items	227	PURCHASE OF ANIMAL FOOD	Non University vendors.	

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Expendable Items	228	PURCHASE OF ANIMAL DRUGS	Non University vendors.	
Expendable Items	229	LICENSES AND PERMITS		
Expendable Items	230	OFFICE SUPPLIES	Under \$300	General office supplies only each item must be under \$300. Over \$300 per item charged to 330 or 331
Expendable Items	231	LOCKSMITH SUPPLIES	Facilities Mgmt. use only	
Expendable Items	232	TELEPHONE EQUIPMENT & SERVICE	Accounting use only	
Expendable Items	233	CHEMICAL DISPOSAL		
Expendable Items	234	BUS RENTAL		All bus rental billed by transportation vendor.
Expendable Items	235	COST OF OUTSIDE FUNCTIONS	Institutional Adv. only	All costs of IA functions, other events use 258 Conventions and Professional Meetings
Expendable Items	236	REFUSE DISPOSAL		
Expendable Items	237	RADIOACTIVE WASTE DISPOSAL		
Expendable Items	238	FIELD WORK SUPERVISION	No payroll costs	
Expendable Items	239	RELOCATION EXPENSE	Admin. approval required	New and existing staff
Expendable Items	240	MAINTENANCE SUPPLIES	Facilities Mgmt. only	
Expendable Items	241	CLEANING & HOUSEKEEPING SUPPLIES	Facilities Mgmt. only	
Expendable Items	242	ELECTRICAL SUPPLIES	Facilities Mgmt. only	
Expendable Items	243	PAINTING SUPPLIES	Facilities Mgmt. only	
Expendable Items	244	PLUMBING SUPPLIES	Facilities Mgmt. only	
Expendable Items	245	CARPENTRY SUPPLIES	Facilities Mgmt. only	
Expendable Items	246	ENGINEERING SUPPLIES	Facilities Mgmt. only	
Expendable Items	247	MACHINE SHOP SUPPLIES	Facilities Mgmt. only	
Expendable Items	248	SHEET METAL SUPPLIES	Facilities Mgmt. only	
Expendable Items	249	REFRIGERATION SUPPLIES	Facilities Mgmt. only	
Expendable Items	250	DUES		
Expendable Items	251	BUILDING REPAIRS & MAINTENANCE	Facilities Mgmt. only	
Expendable Items	252	PUBLICATIONS & SUBSCRIPTIONS	No Library use	Library purchases use 321
Expendable Items	253	RECRUITMENT EXPENSE-STUDENTS	No Admissions Use	All recruitment expenses for students not charged to admissions department 008.
Expendable Items	254	PLAQUES AND AWARDS		
Expendable Items	255	RECRUITMENT EXPENSES-STAFF		All staff recruiting expenses other than relocation expense (239)
Expendable Items	256	PUBLICITY AND ADVERTISING		University publicity and advertising other than staff (255) or student (253) recruiting Seminars and conferences held on YU campuses.
Expendable Items	257	COST OF SEMINARS		Conferences and Professional meeting not held on YU campuses.
Expendable Items	258	CONVENTIONS AND PROFESSIONAL MEETINGS		Expenses in conjunction with running the university not covered in other categories
Expendable Items	259	GENERAL OFFICE EXPENSE	Under \$300	Fuel repairs and maintenance of university owned vehicles.
Expendable Items	260	AUTO REPAIRS & MAINTENANCE		Student Activities paid for by student activity fees see 279 for activities paid with university funds
Expendable Items	261	STUDENT ACTIVITY EXPENSE		Transportation expenses for travel with the US outside of the NY metropolitan area, includes travel and hotel
Expendable Items	262	TRAVEL- DOMESTIC	No food	
Expendable Items	263	TRAVEL - FOREIGN	Admin. approval required	Transportation expenses for travel outside of the US, includes travel and hotel

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Expendable Items	264	AUTO RENTAL		Lease payments for university vehicles - does not include auto rental for travel purposes.
Expendable Items	265	ADMINISTRATIVE EQUIP MAINTENANCE		Service contracts on university owned or leased equipment.
Expendable Items	266	RENT	Not for events	Rental of real estate - does not include one day or event rentals.
Expendable Items	267	TELEPHONE		
Expendable Items	268	LIGHT & POWER	Utility charges only	
Expendable Items	269	EQUIPMENT RENTAL	No Capital leases	Short term rental only - capital leases charged to 332
Expendable Items	270	UNIFORM ALLOWANCES	AECOM only	
Expendable Items	271	CAR FARE - LOCAL TRAVEL		Local travel to include parking, tolls, mileage. No Domestic or International Travel
Expendable Items	272	SUBSIDIES & SUBVENTIONS		
Expendable Items	273	BOILER PLANT OPERATION	Building & Grounds only	
Expendable Items	274	HEAT - NATURAL GAS	Utility charges only	Gas only, use 276 for oil and 288 for steam.
Expendable Items	275	LAUNDRY AND LINEN SUPPLIES	AECOM only	
Expendable Items	276	HEAT - HEATING OIL	Utility charges only	Oil only, use 274 for gas and 288 for steam.
Expendable Items	277	PARKING LOT RENTAL		Parking for university owned vehicles only
Expendable Items	278	CONVOCAATION EXPENSES		
Expendable Items	279	STUDENT ACTIVITY EXPENSE- UNIVERSITY		Student Activities paid for by university budget - see 261 for activities funded by student activity fee - includes food
Expendable Items	280	FOOD PURCHASES - DAIRY	Food service only	
Expendable Items	281	FOOD PURCHASES - MEAT	Food service only	
Expendable Items	282	FOOD PURCHASES - GROCERIES	Food service only	
Expendable Items	283	FOOD PURCHASES - OTHER	Food service only	
Expendable Items	284	DEPRECIATION - LOW HOUSING ONLY	AECOM only	
Expendable Items	285	MEALS REFRESHMENTS & SUPPER MONEY	No Catered Events	Food expenses outside of university food service. Includes travel meals and meals on campus from outside vendors (take out)
Expendable Items	286	MICROFILMING	No Library use	University records and documents
Expendable Items	287	STUDENT EXCHANGE PROGRAM EXPENSE		
Expendable Items	288	HEAT - PURCHASED STEAM	Utility charges only	Steam only, use 274 for gas and 276 for oil.
Expendable Items	289	WATER (UTILITY)	Utility charges only	
Expendable Items	290	SOFTWARE PURCHASES & MAINTENANCE		
Expendable Items	291	PURCHASES-CONVENIENCE STORE	Food service only	
Expendable Items	292	PURCHASES - CATERING	Food service only	
Expendable Items	293	FOOD PURCHASES - SUSHI	Food service only	
Expendable Items	294	FOOD PURCHASES-BAKERY PRODUCTS	Food service only	
Expendable Items	295	FOOD PURCHASES-PAPER GOODS	Food service only	
Expendable Items	296	FOOD PURCHASES - SHABBAT PROGRAM	Food service only	
Expendable Items	297	FOOD PURCHASES - PRODUCE	Food service only	
Expendable Items	298	FOOD PURCHASES - FISH	Food service only	
Expendable Items	299	EXPENDABLE BUDGET	Accounting use only	
Non Expendable	300	ALTERATIONS & RENOVATIONS		Major alterations and renovations only

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Non Expendable	301	MOVING COSTS - EQUIPMENT		
Non Expendable	310	BOOKBINDING	Library use only	
Non Expendable	311	RARE BOOKS & MANUSCRIPTS	Library use only	
Non Expendable	313	ELECTRONIC DATABASES	Library use only	
Non Expendable	314	ELECTRONIC BOOKS	Library use only	
Non Expendable	315	OCLC COMPUTER TERMINAL	Library use only	
Non Expendable	316	LIBRARY OF CONGRESS	Library use only	
Non Expendable	317	ELECTRONIC RESOURCES/JOURNALS	Library use only	
Non Expendable	320	BOOKS	Library use only	
Non Expendable	321	PERIODICALS	Library use only	
Non Expendable	322	LOOSE LEAF SERVICE	Library use only	
Non Expendable	323	POCKET PARTS AND ADVANCE SHEET MATERIAL	Library use only	
Non Expendable	324	AUDIO VISUAL	Library use only	
Non Expendable	325	FILMS	Library use only	
Non Expendable	326	MICROFORM	Library use only	
Non Expendable	327	COMPUTER NETWORKS	Library use only	
Non Expendable	328	INTERLIBRARY LOAN	Library use only	
Non Expendable	329	WORKS OF ART-MUSEUM	Museum use only	
Non Expendable	330	EQUIP.& FURN.PURCH.\$300 TO 2,999.PER ITEM		All tangible goods over \$299 but less than \$3000 includes computers and computer equipment.
Non Expendable	331	EQUIP.& FURN.PURCH.\$3,000.& OVER PER ITEM		All tangible goods over \$3,000. If the total price of all parts to use the equipment total over \$3,000 use 331 otherwise use 330.
Non Expendable	332	LEASE PURCHASE EQUIPMENT	Budget approval required	Capital leases only. Short term or limited rentals charged to 269
Non Expendable	333	COMPUTER EQUIPMENT	ITS use only	Other departments use 330 or 331 as appropriate
Non Expendable	334	ACQUISITION OF PROPERTY AND/OR BUILDING		
Non Expendable	335	CAPITALIZED EXPENSES	Accounting use only	
Non Expendable	340	SITE PREPARATION	Construction only	
Non Expendable	341	COST OF CONTRACT CONSTRUCTION	Construction only	
Non Expendable	342	SUPERVISION & INSPECTION COSTS	Construction only	
Non Expendable	343	FIXED EQUIPMENT COSTS	Construction only	
Non Expendable	344	PLANS, DRAWINGS & SPECS	Construction only	
Non Expendable	345	ARCHITECT FEES	Construction only	
Non Expendable	346	CONTRACTORS FEES	Construction only	
Non Expendable	347	CONSTRUCTION COORDINATOR FEES	Construction only	
Non Expendable	348	CONTROLLED INSPECTION	Construction only	
Non Expendable	355	ASBESTOS REMOVAL	Construction only	
Non Expendable	375	ALCOHOLIC BEVERAGE		Alcohol for non student functions.
Non Expendable	376	ENTERTAINMENT	No related items.	Costs for amusement, diversion, social activities, and entertainment.
Non Expendable	377	OFFICER HOUSING AND PERSONAL LIVING EXPENSE		Housing and Living expense for university officers including retirees
Non Expendable	378	PERSONAL USE OF UNIVERSITY AUTOMOBILES		Personal use of university vehicles including commuting
Non Expendable	379	MEMBERSHIP IN SOCIAL, CIVIC, DINING AND COUNTRY CL		Institutional or Individual memberships. No professional associations or periodicals.
Non Expendable	380	CONTRIBUTIONS AND DONATIONS		Contributions to outside organizations
Non Expendable	381	GENERAL ADVERTISING AND PUBLIC RELATIONS		Not part of sponsored agreements - such as ads for instructional programs
Non Expendable	382	TRUSTEE'S TRAVEL		

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Non Expendable	383	RUSH CHARGES	Office Services only	Extra costs associated with jobs submitted to university departments without the required lead time.
Non Expendable	384	FINES/PENALTIES		Costs resulting from failure to comply with federal, state, local and foreign laws
Non Expendable	385	INSURANCE AGAINST DEFECTS	Risk Mgmt approval	
Non Expendable	386	BAD DEBTS		Losses associated with uncollectable accounts
Non Expendable	387	COMMUNITY RELATIONS	Not for use by Dept 006	Costs of promoting understanding and maintaining favorable relations with the outside community.
Non Expendable	388	LEGAL SETTLEMENT		
Non Expendable	399	NON-EXPENDABLE BUDGET	Accounting use only	
Services	400	OUTSIDE PRINTING	Outside vendors only	Printing services
Services	401	OUTSIDE CLEANING SERVICES	Outside vendors only	Services purchased from outside cleaning services - workers not under the direction of YU personnel.
Services	402	OUTSIDE MESSENGER SERVICE	Outside vendors only	
Services	403	FACULTY PRACTICE - BILLING/COLLECTION FEES	AECOM only	
Services	404	OUTSIDE SERVICES- SUBCONTRACTS	Under \$25,000	
Services	405	OUTSIDE OFFICE SERVICES	No YU employees	Temporary help - workers are under the direction of YU personnel.
Services	406	DATA PROCESSING SERVICES		
Services	407	EXTERMINATING SERVICES		
Services	408	SECURITY BASIC COVERAGE	Security Use only	Basic security services not billable to other departments
Services	409	PHOTOGRAPHIC SERVICES		
Services	410	PUBLICATION COSTS	Internally produced only	Publications from outside vendors use 252 Publications and Subscriptions
Services	411	PLANT SERVICE CONTRACTS	Building & Grounds	
Services	412	OTHER UNIVERSITY SERVICES		
Services	413	OUTSIDE PLANT OPERATIONS SERVICES	Building & Grounds	
Services	414	OUTSIDE REPAIR& MAINTENANCE SERVICES	Building & Grounds	
Services	415	UNIVERSITY AUDIO VISUAL SERVICES		
Services	416	UNIVERSITY ELECTRONICS & MACHINE SHOP SERVICE		
Services	417	PRODUCTION - GENERAL		
Services	418	UNIVERSITY MAINTENANCE SERVICES		
Services	419	UNIVERSITY LOCKSMITH SERVICES		
Services	420	UNIVERSITY DUPLICATING SERVICE		Billed by production services
Services	421	SECURITY ADDITIONAL COVERAGE	Security Use only	Costs of security services that are billable to another department
Services	422	UNIVERSITY ENGINEERING SERVICE		
Services	423	UNIVERSITY GRAPHIC ARTS SERVICE		
Services	424	UNIVERSITY HOUSEKEEPING SERVICES		
Services	425	TUITION AND FEES INTRA-UNIVERSITY	Grant funds only	
Services	426	SCHOLARSHIPS & STUDENT AID	Student Finance only	

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Services	427	TUITION AND FEES OTHER INSTITUTIONS	Admin. approval required	
Services	428	UNIVERSITY LOANS GRANTED TO STUDENTS		
Services	429	INTRA UNIVERSITY CATERING SERVICE		
Services	430	POSTAGE AND MAIL		
Services	431	USE OF RESEARCH SERVICE FACILITIES		
Services	432	SECURITY SPECIAL SERVICES	Security Use only	Special security services - not billable to other departments
Services	433	SHAMOS REMOVAL		
Services	434	COMMENCEMENT EXPENSES		
Services	435	TRANSMITTAL OF INTELLECTUAL MATERIAL & PROPERTY		DHL and other express services.
Services	436	FED EX-SUSPENSE (FED EXP USE ONLY)	Office Services only	
Services	438	COPYWRITE FEED	Library use only	
Services	439	SCHOLARSHIPS & STUDENTS AID 5TH YEAR	Student Finance only	5th year students only, others use 426
Services	441	SALES TAX	Accounting use only	
Services	442	INSURANCE - PLANT AND EQUIPMENT	Accounting use only	
Services	443	INSURANCE - OTHER	Accounting use only	
Services	444	DEPRECIATION	Accounting use only	
Services	445	AMORTIZATION - NON-MORTGAGE	Accounting use only	
Services	446	SECURITY PARKING	Security Use only	Security costs associated with the operation of the parking facilities
Services	452	LAB TESTS	Accounting use only	
Services	462	CREDIT CARD FEES	Accounting use only	
Services	463	ALLOCATED O&M-M.C.	Accounting use only	
Services	464	ALLOCATED SECURITY-M.C.	Accounting use only	
Services	466	ALLOCATED EXPENSES	Accounting use only	
Services	467	COLLECTION FEES	Accounting use only	
Services	468	EQUIPMENT USE CHARGES	Accounting use only	
Services	469	BUILDING USE CHARGES	Accounting use only	
Services	470	TRANSFER - MEDICINE PRIVATE PRACTICE	Accounting use only	
Services	471	FACULTY PRACTICE - OVERHEAD	Accounting use only	
Services	472	OVERHEAD - ROUSSO	Accounting use only	
Other Expenses	473	CHARGES - DEANS FUND	Accounting use only	
Other Expenses	474	SERVICES BUDGET	Accounting use only	
Other Expenses	475	SUNDRY TAXES	Accounting use only	
Other Expenses	476	MORTGAGE - INTEREST	Accounting use only	
Other Expenses	477	MORTGAGE AMORTIZATION	Accounting use only	
Other Expenses	478	MISCELLANEOUS FINANCIAL EXPENSE	Accounting use only	
Other Expenses	479	INTEREST - GENERAL	Accounting use only	
Other Expenses	480	MORTGAGE DEBT SERVICE RESERVE	Accounting use only	
Other Expenses	481	MORTGAGE REPLACEMENT RESERVE	Accounting use only	
Other Expenses	482	COST SHARING	Accounting use only	
Other Expenses	483	UNALLOCATED FRINGE BENEFITS	Accounting use only	
Other Expenses	484	FIXED ASSET APPROPRIATION TO PLANT FUND	Accounting use only	
Other Expenses	485	CONSTRUCTION APPROPRIATION TO PLANT FUND	Accounting use only	
Other Expenses	486	APPROPRIATION TO CURRENT FUND	Accounting use only	

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Other Expenses	487	TUITION WRITE OFF	Accounting use only	
Other Expenses	488	MISCODED EXPENSES	Accounting use only	
		APPROPRIATION TO ENDOWMENT		
Other Expenses	489	FUND	Accounting use only	
Other Expenses	490	MISCELLANEOUS EXPENSE	Accounting use only	
Other Expenses	491	DEFERRED FINANCIAL EXPENSE	Accounting use only	
Other Expenses	492	PRIOR YEAR OVER EXPENDITURES	Accounting use only	
		OFF CAMPUS WORK STUDY COSTS		
Other Expenses	493	OTHER THAN SALARY	Accounting use only	
		CITY CONTRACT OVERHEAD		
Other Expenses	494	RECOVERY	Accounting use only	
Other Expenses	495	GRANT OVERHEAD RECOVERY	Accounting use only	
Other Expenses	496	APPROPRIATION TO LOAN FUND	Accounting use only	
Other Expenses	497	UNALLOCATED BUDGET	Accounting use only	
Other Expenses	498	OVERHEAD	Accounting use only	
Other Expenses	499	INTER DEPARTMENTAL CHARGE	Accounting use only	University service department offset to charges to other departments